

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-2-502** is amended to read:

**59-2-502. Definitions.**

As used in this part:

(1) "Actively devoted to agricultural use" means that the land in agricultural use produces in excess of 50% of the average agricultural production per acre:

(a) as determined under Section 59-2-503; and

(b) for:

(i) the given type of land; and

(ii) the given county or area.

(2) "Bona fide range improvement program" means a rangeland improvement project that is generally recognized by the grazing and livestock industry.

(3) "Bona fide range improvement program plan" means a plan that:

(a) is in writing;

(b) describes the bona fide range improvement program that the owner of the land is implementing; and

(c) includes:

(i) a list of the rangeland improvements that the owner of the land is implementing;

(ii) the timing for implementation and termination of the bona fide range improvement program ~~H~~→ , together with a description of the proposed activity on the land when the land is returned to agricultural use ←~~H~~ ; and

(iii) the address, parcel number, or other information that identifies the land.

~~[(2)]~~ (4) "Conservation easement rollback tax" means the tax imposed under Section 59-2-506.5.

~~[(3)]~~ (5) "Identical legal ownership" means legal ownership held by:

(a) identical legal parties; or

(b) identical legal entities.

~~[(4)]~~ (6) "Land in agricultural use" means:

(a) land devoted to the raising of useful plants and animals with a reasonable expectation of profit, including:

(i) forages and sod crops;

(ii) grains and feed crops;